## SIKKIM

## **GOVERNMENT**



## **GAZETTE**

# EXTRAORDINARY PUBLISHED BY AUTHORITY

Gangtok

Thursday

30th August,

2012

No. 428

### GOVERNMENT OF SIKKIM LAW DEPARTMENT GANGTOK

No.05/LD/P/12

Dated 28.08.2012

#### **NOTIFICATION**

The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on 29th day of June, 2012 is hereby published for general information:-

### THE SIKKIM VALUE ADDED TAX (AMENDMENT) ACT, 2012

**ACT NO. 05 OF 2012** 

AN

ACT

further to amend the Sikkim Value Added Tax Act, 2005

**Be** it enacted by the Legislature of Sikkim in the Sixty Third Year of the Republic of India as follows:-

Short title, extent and Commencement

- 1 (1) This Act may be called the Sikkim Value Added Tax(Amendment) Act, 2012.
  - (2) It extends to the whole of Sikkim.
  - (3) It shall be deemed to have come into force on the 1st day of June, 2012

Amendment of Section 12

- 2 In the Sikkim Value Added Tax Act, 2005, (hereinafter referred to as the said Act, after clause (e) of Section 12, the following Clause shall be inserted, namely:-
  - "(f) the goods specified in Schedule VI 20 percent."

Amendment of Section 21 3 In the said Act, in Section 21, for the words and figure "Schedules II to V" wherever they occur, the words and figure "Schedules II to VI" shall be substituted.

### Amendment of Schedule V

- 4 In the said act, in Schedule V,
  - (1) Serial Number and the entries relating thereto shall be omitted.
  - (2) the existing Serial Number 165 shall be renumbered as Serial Number 164.

# Insertion of New Schedule VI

5 In the said Act, after Schedule V, the following Schedule shall be added namely:-

# "SCHEDULE VI" (See Section 12 (f))

The goods mentioned below are liable to Value Added Tax at the rate of 20 percent

1 Tobacco and all its products including cigarettes	SI. No.	Description of goods
and chewing tobacco, other than bidis and raw tobacco leaves	1	· · · · · · · · · · · · · · · · · · ·

R.K Purkayastha, SSJS L.R-cum-Secretary, Law Department.